

STATE OF HAWAII — DEPARTMENT OF TAXATION
—AMENDED—
EMPLOYER'S ANNUAL RETURN AND
RECONCILIATION OF HAWAII INCOME TAX
WITHHELD FROM WAGES
FOR CALENDAR YEAR _____

DO NOT WRITE IN THIS AREA

35

NAME: _____

LAST 4 DIGITS OF YOUR FEIN OR SSN: _____ HAWAII TAX I.D. NO. W _____

FEDERAL I.D. NO. _____

ATTACH ANY CORRECTED FORMS HW-2 (OR FEDERAL FORMS W-2C)

1. NUMBER OF HW-2 FORMS, COPY A, OR FEDERAL FORM W-2C, COPY 1 1 _____

2. TOTAL WAGES SHOWN ON THESE FORMS (INCLUDE COLA, 3RD PARTY SICK LEAVE, AND OTHER BENEFITS) 2 \$ _____

3. TOTAL HAWAII INCOME TAX WITHHELD FROM WAGES SHOWN ON THESE FORMS 3 \$ _____

3a. PENALTIES \$ _____

3b. INTEREST \$ _____

3c. TOTAL AMOUNT DUE (ADD LINES 3, 3a, AND 3b) 3c \$ _____

4. PAYMENT OF TAXES WITHHELD BY MONTHS OR CALENDAR QUARTERS, WHICHEVER IS APPLICABLE:

JAN. \$ _____ APR. \$ _____ JUL. \$ _____ OCT. \$ _____

FEB. \$ _____ MAY. \$ _____ AUG. \$ _____ NOV. \$ _____

MAR. \$ _____ JUN. \$ _____ SEP. \$ _____ DEC. \$ _____

1st QTR. \$ _____ 2nd QTR. \$ _____ 3rd QTR. \$ _____ 4th Qtr. \$ _____

5. TOTAL PAYMENTS OF TAXES WITHHELD
(FROM LINE 4 PLUS AMOUNT PAID WITH FORM HW-3) 5 \$ _____

5a. PENALTIES PAID ... \$ _____

5b. INTEREST PAID \$ _____

5c. TOTAL PAYMENTS MADE (ADD LINES 5, 5a, AND 5b) 5c \$ _____

6. AMOUNT OF CREDIT TO BE REFUNDED (LINE 5c MINUS LINE 3c)....6 \$ _____

7. AMOUNT OF TAXES NOW DUE AND PAYABLE
(LINE 3c MINUS LINE 5c).....7 \$ _____8. **FOR LATE ➤** 8a PENALTY \$ _____
FILING ONLY ➤ 8b INTEREST .. \$ _____

9. TOTAL AMOUNT NOW DUE AND PAYABLE (ADD LINES 7, 8a, AND 8b)9 \$ _____

10. PLEASE ENTER AMOUNT OF PAYMENT (See Instructions.)10 \$ _____

ATTACH YOUR CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR" IN U.S.
DOLLARS DRAWN ON ANY U.S. BANK **AND** FORM VP-1 TO FORM HW-23. WRITE "HW", THE FILING
PERIOD, AND YOUR HAWAII TAX I.D. NO. ON YOUR CHECK OR MONEY ORDER.I DECLARE UNDER THE PENALTIES SET FORTH IN SECTION 231-36, HRS, THAT THIS IS A TRUE AND CORRECT RETURN,
PREPARED IN ACCORDANCE WITH THE WITHHOLDING PROVISIONS OF THE HAWAII INCOME TAX LAW AND THE RULES
ISSUED THEREUNDER.

SIGNATURE _____ TITLE _____ DATE _____

INSTRUCTIONS

- **THIS FORM IS ONLY USED AFTER THE ORIGINAL RETURN, FORM HW-3, HAS BEEN FILED.** It is not necessary to amend both the periodic returns and the Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-3.

Please file 2 copies of this amended return and any corrected Statements of Hawaii Income Tax Withheld and Wages Paid (Form HW-2 or federal Form W-2C) with the Hawaii Department of Taxation.

- Enter your name, the filing period, the last 4 digits of your SSN (if you are an individual) or FEIN, and your Hawaii Tax I.D. No.
- Enter on lines 1 through 4 the correct amounts which should have been reported on the original Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-3. Entries which were correctly reported on the original return also must be entered on the appropriate line. Failure to do so will result in a change from the correct amount to -0-.
- Enter on lines 5 through 5c the amounts of any tax withheld, penalty, and interest paid with the original periodic returns, the original Form HW-3, as well as any supplemental payments made after the original returns were filed. **REMINDER:** Any payment made first offsets any interest due, then penalty, then tax due.
- If line 3c is less than line 5c, subtract line 3c from line 5c and enter on line 6 the amount of credit to be refunded.
- If line 3c is more than line 5c, subtract line 5c from line 3c and enter the result on line 7.

- Enter on line 10 the amount of payment being made with the amended return. Complete Form VP-1, Tax Payment Voucher. Attach a check or money order payable to "Hawaii State Tax Collector" and Form VP-1 to Form HW-23. Write "HW", the filing period, and your Hawaii Tax I.D. No. on the check or money order. If the amended return is being filed after the due date of the original return, include any additional penalty and interest shown on lines 8 and 8b in your payment. On a timely filed original return, a penalty of 20% of the tax due will be assessed if any tax remains unpaid after 60 days from the prescribed due date of the return. This penalty is applicable to amended returns for timely filed original returns. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.
- If you are filing this return just to transmit corrected Forms HW-2 or federal Forms W-2C, enter on line 1 the same number of HW-2s or federal Forms W-2s as on the original Form HW-3. If you are filing this return to transmit HW-2s or federal Forms W-2s not included with the original filing, enter on line 1 the corrected total number of HW-2s or federal Forms W-2s filed.
- Prepare a duplicate copy of this amended return for your files.
- Sign the amended return and file it with the **HAWAII DEPARTMENT OF TAXATION**, P.O. BOX 3827, HONOLULU, HI 96812-3827